

*Interlocal Agreement
Special Assessments*

THIS AGREEMENT is made and entered into on this 3rd day of June, 1991, by and between the City of Lincoln Nebraska, a municipal corporation, hereinafter referred to as "City", and the County of Lancaster, Nebraska, hereinafter referred to as "County."

RECITALS

I.

The parties hereto are political and governmental subdivisions of the State of Nebraska and the City is a city of the primary class located within the County of Lancaster and is the county seat thereof;

II.

The City and the County wish to exercise the authority granted under the Interlocal Cooperation Act (Neb. Rev. Stat. §§ 13-801-13-807, Reissue 1987) for the purpose of joining each other in the performance of functions including the collection of special assessments, and it is desirable that the City and County agree on the rights, duties, and responsibilities of each in regard to the collection of such special assessments.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties do agree as follows:

1. The County shall collect city special assessments beginning June 1, 1991, and for such collection the County shall be entitled to deduct one and one-half percent (1 1/2%) of such special assessments collected, remitting the balance collected to the City Treasurer.

Collection shall include all steps necessary and appropriate to collection of such city special assessments including, but not limited to, preparation of all statements, mailing of statements, where appropriate, acceptance of payments in person, by mail, or otherwise, and the keeping of appropriate books, records, and accounts relating to special assessments, payments thereon, and delinquencies. City personnel shall at all times be given reasonable access to all books, records, and accounts of or relating to such city special assessments and shall have the right to inspect and to audit such books, records, and accounts.

2. Collection of city special assessments shall be limited to accepting payment of special assessments voluntary paid and shall not include commencement of legal action on behalf of the City to compel payment of special assessments unless such special assessments are included in a tax sale certificate which includes delinquent real estate taxes.

3. The County Treasurer shall annually provide to the City Finance Director a list of all special assessments on which two or more installments have become delinquent, or, in the case of special assessments not payable in installments, special assessments which are more than one year delinquent, and which have not been certified to the County Treasurer and included in a tax sale certificate which includes delinquent real estate taxes. The County Treasurer shall also provide to the Finance Director such further and additional reports, on a periodic basis or otherwise, as may reasonably be requested by the Finance Director. Any programming and development costs or special reports shall be provided at the cost of the City.

4. Supervision of the services to be performed by the County under this Agreement shall be in accordance with the laws made and provided for such matters and shall be provided by the County Treasurer.

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5. The City Treasurer shall be responsible for properly certifying to the County Treasurer all assessments finally levied by the City.

The County Treasurer shall, on behalf of the City, certify special assessments for inclusion on a tax sale certificate when appropriate to do so, but the County shall not be held liable in the event that any special assessment is extinguished due to failure to so certify.

6. This Agreement shall remain in effect continuously unless one party gives the other notice of its intention to terminate said Agreement, said notice to be in writing and delivered at least six (6) months prior to the date on which such termination is to become effective.

IN WITNESS WHEREOF, the parties have caused this instrument to be executed on the day and year first above written. (City resolution A-74219, June 7, 1991: county adoption May 21, 1991).